IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 19TH OCTOBER 2007 / 27TH ASWINA 1929

WP(C).No. 31050 of 2007(U)

PETITIONER:

KVR SYSTEMS SALES & SERVICES PVT. LTD.,
NEAR NATIONAL HOSPITAL, MAVOOR ROAD, CALICUT,
BY ITS GENERAL MANAGER, SHIVAN P.G.

BY ADV. SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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1. INTELLIGENCE INSPECTOR,
OFFICE OF THE DEPUTY COMMISSIONER (INT),
COMMERCIAL TAXES, CALICUT.

2. INTELLIGENCE OFFICER,
MOBILE SQUAD NO.II, MAHE, OFFICE OF THE DEPUTY
COMMISSIONER (INT), COMMERCIAL TAXES, CALICUT.

BY GOVERNMENT PLEADER SRI. K.P. PRADEED

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C).31050/2007

Dated this the 19th day of October, 2007

JUDGMENT

The goods consigned by the petitioner for stock transfer to its own branch at Kannur has been detained as per Ext.P4. Objection noticed are that some of the columns of the delivery note has been left blank.

2. However, the petitioner submits that there was no attempt to evade payment of tax for the goods involved in the stock transfer. Regarding the allegation that the name and address of the consignor have been left blank in the objection notice, petitioner points out that the address of the consignor is available in the delivery note itself. It is also submitted that other details of the petitioner are also available in the delivery note itself.

3. Be that as it may, these are all matters to be examined by the Enquiry Officer and to adjudicate the same in pursuance to Ext.P4. Therefore, I see no justification to continue the detention of the goods.

4. Therefore, I dispose of this writ petition directing

the first respondent to release the goods covered by Ext.P4 to the petitioner on it executing a bond without sureties.

ANTONY DOMINIC
Judge

mrcs